



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ROBERT J. KLEINE  
STATE TREASURER

## MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

**PRESENT:**        **Robert H. Naftaly, Chair STC**  
                     **Douglas B. Roberts, Member STC**  
                     **Frederick W. Morgan, Member STC**  
  
                     **Kelli Sobel, Executive Secretary**  
                     **LaNiece Densteadt, Recording Secretary**

**DATE OF MEETING:**        **May 29, 2007**

**PLACE OF MEETING:**        **Conference Room, 1921 Department of Conservation**  
                                     **7<sup>th</sup> Floor, Mason Building**  
                                     **Lansing, MI**

**TIME OF MEETING:**        **9:00 A.M.**

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the minutes of May 14, 2007, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the staff changes to the Commercial Real Classification, Total Real Assessed and Equalized Value; Total Real and Personal Assessed and Equalized Value for Bangor Township, Bay County; the Total Commercial Classification Assessed and Equalized Value and Total Real and Personal Assessed and Equalized Value in Bay County; the Total Industrial Classification and Total Residential Classification in Crawford County; the Residential Real Classification, Total Real Assessed and Equalized Value, Total Real and Personal Assessed and Equalized Value for Secord Township, Gladwin County; the Total Residential Classification Assessed Value, Total Residential Classification Equalized Value, Total Real Assessed Value, Total Real Equalized Value, Total Real and Personal Assessed Value, and the Total Real and Personal Equalized Value in Gladwin County; the Commercial Real Classification and Total Real Equalized Value for North Shade Township, Gratiot County; the Total Personal Assessed and Equalized Value, and Total Real and Personal Assessed and Equalized Value for Hamilton Township, Gratiot County; the Total Commercial Classification, Total Real Equalized Value, Total Personal Assessed Value, Total Person Equalized Value, Total Real and Personal Assessed Value, Total Real and Person Equalized Value in Gratiot County; Commercial Real Classification, Industrial Real Classification, Total Real and Personal Equalized Value for Bagley Township, Otsego County; the Total Commercial Classification, Total Industrial Classification, Total Real Equalized Value, Total Real and Personal Equalized Value in Otsego County.

The recommended preliminary 2007 total state equalized valuations for each class are as follows:  
(Item 2 on agenda)

Agricultural	\$ 17,653,875,255
Commercial	\$ 61,995,642,365
Industrial	\$ 25,813,944,008
Residential	\$317,605,998,910
Timber – Cutover	\$ 366,013,213
Developmental	\$ 648,117,644
<b>Total Real Property</b>	<b>\$424,083,591,395</b>
<b>Total Personal Property</b>	<b>\$ 29,025,118,279</b>
<b>Total Real and Personal</b>	<b>\$453,108,709,674</b>

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications of Computerized Tax Rolls for the following: (Item 3 on agenda)

These certifications will expire on **May 1, 2010**.

**Ingham County**

Wheatfield Township

**Kalamazoo County**

Comstock Township

**Genesee County**

Davison Township

**Kent County**

City of Howell

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions with the exception of application 3-07-0002 which was approved to defer to the June 15<sup>th</sup> meeting pending further information from the Attorney General's Office. (Item 5 on agenda) ([Link to full list](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 concurrences. (Item 6 on agenda) ([Link to full list](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to rescind and deny the following MCL 211.154 petition:

**154-05-4760** State of Michigan, City of Flint, Genesee County

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following petitions (Item 8 on agenda):

**Royalton Township, Berrien County**

**154-07-0187**; Alliance Imaging Inc.; 1117-9999-0884-00-2; Personal Property

**2006** AV from \$ 245,350 to \$ 0 ; TV from \$ 245,350 to \$ 0

**Tekonsha Township, Calhoun County**

**154-07-0133**; Cequent Electrical Products; 13-44-951-001-00; Personal-IFT Property

**2004** AV from \$ 359,200 to \$ 404,895; TV from \$ 359,200 to \$ 404,895

**154-07-0134**; Cequent Electrical Products; 13-44-000-027-00; Personal Property

**2004** AV from \$ 869,350 to \$ 415,251; TV from \$ 869,350 to \$ 415,251

**City of Jackson, Jackson County**

**154-07-0188**; Alliance Imagine Inc.; P-283390000; Personal Property

**2006** AV from \$ 372,700 to \$ 0 ; TV from \$ 372,700 to \$ 0

**City of Kalamazoo, Kalamazoo County**

**154-07-0189**; Alliance Imaging Inc.; P-9055947; Personal Property

**2006** AV from \$ 180,100 to \$ 0 ; TV from \$ 180,100 to \$ 0

**City of Howell, Livingston County**

**154-07-0190**; Alliance Imaging Inc.; 4717-99-001-646; Personal Property

**2006** AV from \$ 61,200 to \$ 0 ; TV from \$ 61,200 to \$ 0

**City of St. Clair Shores, Macomb County**

**154-07-0192**; Alliance Imaging Inc.; 04-01-120-000; Personal Property

**2006** AV from \$ 94,100 to \$ 0 ; TV from \$ 94,100 to \$ 0

**Clinton Township, Macomb County**

**154-07-0191**; Alliance Imaging Inc.; 16-11-66-268-016; Personal Property

**2006** AV from \$ 372,700 to \$ 0 ; TV from \$ 372,700 to \$ 0

**154-07-0185**; Alliance Imaging Inc.; 052-900-792-00; Personal Property

**2006** AV from \$ 214,700 to \$ 0 ; TV from \$ 214,700 to \$ 0

**154-07-0186**; Alliance Imaging Inc.; 012-900-001-554-00; Personal Property

**2006** AV from \$ 389,850 to \$ 0 ; TV from \$ 389,850 to \$ 0

**City of Dearborn, Wayne County**

**154-06-0812**; Chuck E. Cheese's # 359; 84-0003-006000; Personal Property

**2006** AV from \$ 172,650 to \$ 97,200; TV from \$ 172,650 to \$ 97,200

**City of Garden City, Wayne County**

**154-07-0193**; Alliance Imaging Inc.; 82-35-999-00-2690-006; Personal Property

**2006** AV from \$ 290,228 to \$ 0 ; TV from \$ 290,228 to \$ 0

**City of Inkster, Wayne County**

**154-06-3109**; Eagle Picher, Inc.; 44-999-00-1128-000; Personal Property

**2004** AV from \$ 254,100 to \$ 275,400; TV from \$ 254,100 to \$ 275,400

**2005** AV from \$ 241,900 to \$ 272,100; TV from \$ 241,900 to \$ 272,100

**2006** AV from \$ 204,600 to \$ 261,700; TV from \$ 204,600 to \$ 261,700

**City of Livonia, Wayne County**

**154-06-3125**; Advanced Tech. & Testing; 46-999-00-4958-000; Personal Property

**2005** AV from \$ 195,530 to \$ 302,150; TV from \$ 195,530 to \$ 302,150

**2006** AV from \$ 184,750 to \$ 284,900; TV from \$ 184,750 to \$ 284,900

**City of Taylor, Wayne County**

**154-07-0194**; Alliance Imaging Inc.; 999-00-7174-006; Personal Property

**2006** AV from \$ 342,600 to \$ 0 ; TV from \$ 342,600 to \$ 0

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **June 15<sup>th</sup>** (Item 8 on the agenda) ([Link to full list](#)):

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **August 15<sup>th</sup>** (Item 8 on the agenda):

**City of Walker, Kent County**

**154-06-2949**; Irwin Seating Company; 41-50-86-010-160; Personal Property

**2004** AV from \$2,712,400 to \$3,174,800; TV from \$2,712,400 to \$3,174,800

**2005** AV from \$2,775,550 to \$3,198,800; TV from \$2,775,550 to \$3,198,800

**2006** AV from \$2,850,250 to \$2,996,300; TV from \$2,850,250 to \$2,996,300

**Pere Marquette Township, Mason County**

**154-06-2517**; Cheryl Larson DDS; 53-10-900-025-023-00; Personal Property

**2004** AV from \$ 0 to \$ 121,350; TV from \$ 0 to \$ 121,350

**2005** AV from \$ 0 to \$ 242,700; TV from \$ 0 to \$ 242,700

**City of Livonia, Wayne County**

**154-06-3131**; Aristeo Construction; 46-999-00-0371-000; Personal Property

**2004** AV from \$ 282,130 to \$1,444,600; TV from \$ 282,130 to \$1,444,600

**2005** AV from \$ 281,700 to \$1,681,150; TV from \$ 281,700 to \$1,681,150

**2006** AV from \$ 392,700 to \$1,868,750; TV from \$ 392,700 to \$1,868,750

**City of Romulus, Wayne County**

**154-06-3171**; Kerr Manufacturing; 80-999-00-1568-000; Personal Property

**2004** AV from \$3,190,800 to \$2,398,784; TV from \$3,190,800 to \$2,398,784

**154-06-3172**; Kerr Manufacturing; 80-048-99-0005-001; Real Property

**2004** AV from \$2,990,900 to \$1,794,540; TV from \$2,990,900 to \$1,794,540

**154-06-3173**; Kerr Manufacturing; 80-048-99-0005-002; Real Property

**2004** AV from \$ 41,500 to \$ 24,900; TV from \$ 41,500 to \$ 24,900

## **Plymouth Township, Wayne County**

**154-06-2756**; Johnson Controls Inc.; 78-999-00-0578-000; Personal Property

**2004** AV from \$5,441,470 to \$5,648,550; TV from \$5,441,470 to \$5,648,550

**2005** AV from \$4,569,570 to \$5,096,300; TV from \$4,569,570 to \$5,096,300

**2006** AV from \$4,545,390 to \$5,005,250; TV from \$4,545,390 to \$5,005,250

**154-06-2757**; Johnson Controls Inc.; 78-999-00-0577-901; Personal Property

**2005** AV from \$1,945,170 to \$1,961,500; TV from \$1,945,170 to \$1,961,500

**2006** AV from \$1,723,060 to \$1,737,750; TV from \$1,723,060 to \$1,737,750

**154-06-2766**; Sun Plastic Coating Co. Inc.; 78-999-00-1306-000; Personal Property

**2004** AV from \$ 232,810 to \$ 326,200; TV from \$ 232,810 to \$ 326,200

**2005** AV from \$ 238,630 to \$ 325,200; TV from \$ 238,630 to \$ 325,200

**2006** AV from \$ 260,670 to \$ 333,750; TV from \$ 260,670 to \$ 333,750

It was moved by Morgan, and unanimously approved to **amend** the following MCL 211.154 petitions: (Item 8 on the agenda)

## **City of Grandville, Kent County**

**154-06-2930**; Auto Cast Inc.; 41-50-58-006-145; Personal Property

**2004** AV from \$1,828,338 to \$1,948,824; TV from \$1,828,338 to \$1,948,824

**2005** AV from \$1,674,851 to \$1,694,646; TV from \$1,674,851 to \$1,694,646

**2006** AV from \$1,540,175 to \$1,543,500; TV from \$1,540,175 to \$1,543,500

**154-06-2936**; Dr. Thomas M. Tysse DDS; 41-50-58-009-450; Personal Property

**2004** AV from \$ 133,393 to \$ 126,500; TV from \$ 133,393 to \$ 126,500

**2005** AV from \$ 211,804 to \$ 154,150; TV from \$ 211,804 to \$ 154,150

**2006** AV from \$ 189,177 to \$ 138,550; TV from \$ 189,177 to \$ 138,550

## **City of Wyoming, Kent County**

**154-06-2163**; Parmalat White Knight; 41-57-93-096-643; Personal-IFT Property

**2004** AV from \$ 830,500 to \$ 104,300; TV from \$ 830,500 to \$ 104,300

**2005** AV from \$ 54,700 to \$ 953,150; TV from \$ 54,700 to \$ 953,150

**2006** AV from \$ 49,900 to \$ 873,400; TV from \$ 49,900 to \$ 873,400

### **Cascade Township, Kent County**

**154-06-2914;** Janesville-Sackner Group; 41-50-18-006-735; Personal Property

**2004** AV from \$ 867,600 to \$1,007,300; TV from \$ 867,600 to \$1,007,300

**2005** AV from \$ 863,700 to \$1,017,200; TV from \$ 863,700 to \$1,017,200

**2006** AV from \$ 815,400 to \$ 897,300; TV from \$ 815,400 to \$ 897,300

**154-06-2915;** Janesville-Sackner Group; 41-50-18-020-551; Personal Property

**2004** AV from \$ 463,600 to \$ 549,400; TV from \$ 463,600 to \$ 549,400

**2005** AV from \$ 589,600 to \$ 712,800; TV from \$ 589,600 to \$ 712,800

**2006** AV from \$ 895,900 to \$1,009,150; TV from \$ 895,900 to \$1,009,150

### **City of Troy, Oakland County**

**154-07-0170;** AXA Equity; 88-99-00-036-039; Personal Property

**2005** AV from \$ 0 to \$ 28,280; TV from \$ 0 to \$ 28,280

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**: (Item 8 on the agenda) ([Link to full list](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **withdrawal** the following MCL 211.154 petitions (Item 8 on agenda):

### **City of Grand Rapids, Kent County**

**154-07-0102;** Kent Quality Foods Inc.; 41-63-51-970-718; Personal Property

**2005** AV from \$ 15,600 to \$ 41,100; TV from \$ 15,600 to \$ 41,100

**2006** AV from \$ 15,600 to \$ 37,200; TV from \$ 15,600 to \$ 37,200

### **City of Dearborn, Wayne County**

**154-06-2770;** Ford Motor Co.; 83-3100-095592; Personal-IFT Property

**2004** AV from \$14,356,100 to \$14,637,350; TV from \$14,356,100 to \$14,637,350

### **Township of Plymouth, Wayne County**

**154-06-2760;** Key Equipment Finance; P78-999-00-2006-195; Personal Property

**2004** AV from \$ 0 to \$ 7,500; TV from \$ 0 to \$ 7,500

**2005** AV from \$ 0 to \$ 5,500; TV from \$ 0 to \$ 5,500

**2006** AV from \$ 0 to \$ 4,000; TV from \$ 0 to \$ 4,000

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions as submitted: (Item 8 on agenda) ([Link to full list](#))

\*\*Morgan recused himself from a number of petitions for the City of Detroit for the year of 2004 and some in 2005.

It was moved by Morgan, supported by Roberts, and unanimously approved to accept the Executive Secretaries recommendation to order a 14-Point Review be conducted in Hendricks Township, Mackinac County.

It was moved by Morgan, supported by Roberts, and unanimously approved to rescind their dismissal and asked staff to review the file.

**154-05-3324** Elias Brothers/CN Enterprises Inc., Bay City, Saginaw County

It was moved by Morgan, supported by Roberts, and unanimously approved to direct staff to use a modified income approach for TTX, American Railcar and CIT Group. The Commission encouraged the use of this methodology for the foreseeable future.

It was moved by Morgan, supported by Roberts, and unanimously approved to have Northfield Township, Washtenaw County turn over their Full Assessing Database to Washtenaw County Equalization.

It was moved by Morgan, supported by Roberts, and unanimously approved to cancel June 6<sup>th</sup> State Tax Commission Meeting.

It was moved by Roberts, supported by Morgan, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:45 P.M.

**DATED TYPED:**                      **May 29, 2007**

**DATE APPROVED:**                **June 4, 2007**

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**Robert H. Naftaly, Chair**  
**State Tax Commission**

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**Douglas B. Roberts, Member**  
**State Tax Commission**

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**Frederick W. Morgan, Member**

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION



## **State Tax Commission**